Prepared by Joanne Gray Ballard 07-Dec-95
Revised by the FAC 13-Jun-96
Revised by the FAC 01-Jun-01

COFRS ACCOUNTING MODEL AHEC NON-LONG BILL TRANSFER

Used to record payment of funds to AHEC by its constituent institutions for non-Long Bill initiatives.

This presentation must be achieved, minimally, each quarter if material.

Authoritative Source(s): The Higher Education Financial Advisory Committee (FAC)

AHEC TRANSFERS: Payment of non-Long Bill funds to AHEC by its constituent institutions. Example: Purchase of telephone system.										
		COFRS JOURNAL ENTRY CODING								
		BankCode	Fund/Agency	APPR	Program	AcctType	BSA/RSC/OBJ	RptngCat	DR	CR
			TION = EXPEN			,,,		1 0		
1	Defaulted Bank Code	N/A								
	Any Either Current Unrestricted Fund		31X/GXX							
	Appropriated Expend., if from Fund 310			LBA						
	NonAppropriated Expend., if from Fund 311			NAP						
	Nonappropriated Revenue			XXX						
	"Nonmandatory Transfers Outside System				9150**					
	Expenditure					22				
0	T Exempt AHEC Constituents Non-Long Bill						ABGH			
1	Higher Educ Fund Transfers						7800	N/A	\$500	
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2	Defaulted Bank Code	1001								
	Any Either Current Unrestricted Fund		31X/GXX							
	Any Higher Education Discrete Fund		3XX/GXX							
	Not used with Balance Sheet Accounts			N/A						
	Not used with Balance Sheet Accounts				N/A					
	Asset					01				
	Operating Cash					-	1100			
	Advance-Other Cash Funded Activity							1004		\$500
										,,,,,
AHEC = REVENUE ENTRY										
1	Defaulted Bank Code	1001								
	Any Higher Education Discrete Exempt Fund		3XX/GXX							
	Not used with Balance Sheet Accounts			N/A						
	Not used with Balance Sheet Accounts				N/A					
	Asset					01				
	Operating Cash						1100	N/A	\$500	
	_									
2	Defaulted Bank Code	N/A								
	Any Higher Education Discrete Exempt Fund		3XX/GXX							
	Nonappropriated Revenue			NAP						
	Nonmandatory Transfers Outside System				9150					
	Revenue					31				
0	T Exempt AHEC Constituents Non-Long Bill						ABGH			
	Higher Educ Fund Transfers						7800	N/A	\$500	

^{**} Institutions may record this expenditure differently on their financial systems/statements. If they choose to do so, a presentation entry must be displayed on the Exhibit J.